G. R. S. 58]

Previous references.

1924-25
(Bengal)

File No. 1-24
Serial Nos. 1-7

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for

SUBJECT.

F. R. S. 111 1924.

GENERAL AND REVENUE SECRETARIAT.

(Mvz)

NOTES. 1—2

File No.

FILE HEADING.

Introducing the Pass Book System in respect of the maintenance of accounts of Muzrai Institutions.

From

The Muzrai Dy

No. 8824 222/23 Dated 28-6-24 Received 30-6-24

Diary No. 2	Enclos. 3	Spare Copies	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Recommends the introduction of the Pass Book System for the maintenance of accounts of Muz: Institns and appends a form in which the pass book should be written up &c

NOTES AND ORDERS.

Memo P. 1302 dt. 18.9.24. Cmtd in 15 Muzrai file 63-24 regarding the maintenance of accounts of Muzrai institutions, the Pass Book and allied subjects, and other papers on the subject were also transferred to that file. Those papers may be destroyed after two years from date of receipt. The file in this office may be destroyed after 28.2.29 if this case is not referred to in the meantime.

NOTES—First Sheet.

G. R. S. III-2]

Muzrai Secretariat | Muz. File No. | of 192 .

Serial No.

TE—Contn. sheet

WD 0561—GPB—3750—1 8 22

G. R. S. III. 2]

Muzrai Secretariat

Muz. File No. / of 1924

Serial No.

5 It is agreed that the Pass Book system may be introduced from 1st July.

6 It is however necessary to explain the system fully to the public and for this purpose a full explanation of it may be issued from the Muzrai Commr's office. Explaining the system fully with the necessary instructions for the guidance of

7 Draft P.O. of the Muzg Commr. is submitted for approval.

7.7.24

8 Approved

7/7

2 To the Muzrai Commissioner's P.O. dt. 7.7.24. It is stated that the Pass Book system may be introduced from 1st July 1924 & request is directed to send copy of draft rules - containing note explaining the system fully - which may be issued for the information of the public.

3 From the Muzg. Commr. in original P.O. C-864 dt. 14.7.24 submits as called for a note explaining fully the Pass Book system of accounting proposed to be introduced in

NOTE—Contn. sheet

WD 0561—GPB—8750—1 8 22

[G. R. S. III. 2]

76 Parl. Misc. 4.

Muzrai Secretariat	Muz. File No.	of 192 4

Serial No.

In respect of Mang: Inspr. with three detailed instructions for the guidance of Officers concerned &c -

4 The Mucr: Commr says he has sent a copy of the note to the Comptroller of Govt with the request that he might communicate his opinion about the sufficiency and suitability of the proposed instructions to Govt direct.

10 In order to save delay this file may if agd be sent unofficially to the Comptroller for his opinion.

Sd 16.7.24 11 We may perhaps await his communication

16.7.24.

Rec. Secy. 12 Ltr pdg

1.8.24

4 From the Comptroller No 1291 of 2.8.24 Communicating his remarks on the draft instructions submitted by the Mucr Commr regarding the maintenance of the Forest Boundaries.

13 The modifications suggested by the Comptroller have been noted in pencil in the proper places in the draft instructions submitted by the Mucr. Commr. May the Mucr Commr be consulted unofficially as to whether he agrees with the modifications suggested by the Comptroller

Sd 7.8.24 14 yrs 7.8.24

NOTE—Contn sheet

WD 0511—GPB—3750—18 22

G. R. S. III.2]

Muzrai Secretariat | Muz. File No. | of 192 .

Serial No.

Muz — No. 2 — 24.

10266 7.8.24

19 AUG. 1924

Forwarded respectfully with complete to the Deputy Commissioner in original for favour of remarks on the modifications suggested by the Comptroller.

By order,

7-8-24

Secretary to Govt.
Revenue Department.

C 864 of 22-23 Encl. One file.

Muzrai Commissioner's remarks.

19-8-24

16 Suggestions (i) and (ii) may be adopted. As regards (iii), the maintenance of a Pass Book by the Deputy Commissioner seems to be neces ary as there are Institutions under their direct -- management in some of the Districts, e.g., Bandi Seshamma's choultry, Bangalore City, Nanjaraj Bahadur chattram, Mysore, Jaggubhai Dharmasala, Mysore Etc., The rule might not have general applicability but such of the Deputy Commissioners as have to deal with Institutions directly may -- mairtain Pass Books.

17 As regards (iv) In the absence of such a check by the local audit staff, the system may not work quite satisfactorily. All Pass Books ----- maintained in a Taluk office need not necessarily be examined but at least a test audit of a few books -- will have a very healthy influence.

K. Nanda

Returned with compliments to the Secretary to Government Revenue Department.

Muzrai Commissioner.

NOTE—Contn. sheet

WD 0561—GPB—3750—1 8 22

G. R. S. III-2]

Muzrai Secretariat | Muz. File No. 1 of 1924

6

Serial No.

C Submitted for personal orders as to whether the note sent up by the Muzrai Comr. with the modifications of the Comptroller may be approved.

Sd
20-8-24

19 There are only two points in which the Muzrai Comr and the Comptr differ.

1). Maintenance of a Pass Book in the Dy Comrs Office. The Comptr says this is unnecessary, as there are no institutions directly under the Control of the Dy Comr. The Muzrai Comr points out that as a matter of fact there are some such institutions, and though not as a general rule, the Pass Books may be maintained by such of the Dy Comrs as have direct Control of any institutions. This may be approved, and the words

"In the Districts where the Dy Comr is in direct charge of one or more institutions"

may be added at the beginning of rule IX proposed by the Muzrai Comr.

NOTE—Contn. sheet

WD 0561--GPB--3750--1 8 22

Serial No.

2). Local audit. The Compr says that this would mean additional work to his audit staff, but the Mun Court considers that a test audit of at least a few Pass Books will have a wholesome effect. The Mun Court's proposal seems to be a desirable one; it is a point for orders if the Compr is asked to take up this audit of a fixed no of Pass Books every year.

20.8.22.

20.8.22.

497/218

7). Please see my remarks on the foregoing sheets of this Muz case, noted separately thereon on a sheet of the attached to the foregoing sheets.

8). Also please have a copy of the foregoing notes as revised thereon and kept ready for my further approval.

Dy

23. a sheet has been added

WD 0561 -GPB—3750—1 8 22

G. R. S. III. 2]

Muzrai Secretariat | Muz. File No. 1 of 192

Serial No.

the Rules as proposed by the Muz: Comr: Wherein the queries of the member has been answered

24 a fair draft of the rules as revised by the member is also submitted for appr: or orders.

Rly
18/9/24

19 9 24

539/19 2nd member)

[illegible]

Rly
27.9.24

Draft rules submitted

20 9 24

Rly
3/10/24

Note the books are Pub: preferences — Mysore acc: code. Vol I Mysore Trs Manual

NOTE—Contn sheet

WD 0561—GPB—3750—1/8 22

11

3 10 24

133/4.10

1650.

1

The order will issue today.
It may be printed and published
in the Gazette, but need not be
translated. Printed spare copies
will be distributed to the Mess Cmrs, Comptroller
and Cmrs of Works -

8/1/25

96 is for same topic copies
Paid per Comptr + M C 100 cy.
3-1-25

Serial No. 5

To the Mar: Comr: Comptroller
GOP. 972-3/1-24-5 & 7.1.25.
Directs the introduction of the
Pass Book system in respect of
Mar Instrs with effect from
1.1.25. & enquiries re rules for
writing up the rec: forms &c.

Para 3 of the order directs
that the ~~introduction~~ Pass Book system
shd be introduced from 1st Jan: 1925.
The Pass Books are however not
printed & supplied to all Auditors
which will take some time.
It seems therefore desirable to
introduce the system with effect
from 1.7.25 the next official
year. In the meantime the
Mar Br: of the Comptroller may
be requested to get the Pass
Books ready & distribute them
for use from 1.7.25. The
Rec[d] incidents being made
upon the Pass Bks in regard
to the balance. If the above is
approved an addendum GO to and the Rec[d]
draft may be submitted.

may be approved

14.1.25

14.1.25.

16.1.25.

NOTE—Contn. sheet

1/3271/16.1

Rec[d] 15/1

16.1.25.

G. R. S. III-2]

WD 2310—GPB—10,000—31 5 24

General and Revenue Secretariat.

Muz. File No. 1 of 1924

Serial No.	
1	Tuesday 20th Re 19-1-25 Per Secy) Is it addendum or corrigendum! Req. It must be 'corrigendum'. Addendum is a mistake. I am sorry. Per Secy) WD 20/1 WD 20/1
6	To the Muz. Comm^rs' Comptroller. No.1096-7 d. 21.1.25. Issue a corrigendum directing that for the words "1st Jany 1925" "1st July 1925" be substituted in para 3 of the above G.O.
7	To the Muz. Comm^rs' No.1098 d. 21.1.25. Invites refce to the G.O.'s in sls 5 & 6 & requests him to indent upon the Supdt, Govt Printing, for the press books & forms of accounts in consultation with the Comptroller as early as possible. To the Comptroller & Supdt, Govt Printing. Nos.1099-1100 d. 21.1.25. 7 dss copy of the above for infn & necy action.

NOTE.—Contn. sheet.

39505

No. 864 yrs 3 Office of the Muzrai Commissioner in Mysore.
Three

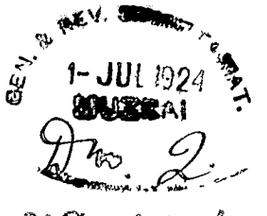
Dated Bangalore, 28th June 1924.

From

K. Chandy, Esquire., B.A.,

Muzrai Commissioner in Mysore,

Bangalore.



To

K. V. Anantaraman, Esquire., B.A.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

With reference to your memo No.1302 dated 16th September 1922 transferring for further action Muzrai file No.63-21 relative to the maintenance of accounts of Muzrai Institutions in the State and other allied subjects and to the concluding portion of para 4 of this office letter C.No.17A of 23-24 dated 28th February 1924, I have the honor to state that in para 11 et-seq of this office letter C.No.664 of 22-25 dated 1st April 1924, orders of Government were solicited regarding the maintenance of pass books and accounts and to request that, as the -- issue of orders on all the matters referred to in the said letter dated 1st April 1924 may naturally take some time, orders may kindly be ---- obtained now on the question of the maintenance of pass books with --- effect from 1st July 1924.

2. The salient features of this system are briefly noted below.

(a) In his letter No.11 dated 5th March 1919 the Comptroller suggested the urgent adoption of Pass Books. The suggestions were summed up as follows in para 5 which I take permission to reproduce here for --- facility of reference.

"5. To sum up, there will be one pass book at each taluk treasury containing separate accounts one for each major institution and one collective account each for the two classes of minor institutions and it will comprise all transactions relating to the major institution or the collective account. Detailed accounts of each institution major or minor will of course be maintained in the Muzrai Section of the --

Taluk

Taluk Office, and agreed with the individual account for Major institution and the aggregate brought out upon the pass book for the collective accounts.

(b) The question was worked up in the late Muzrai Secretariat and the papers having come up to the Financial Secretary to Government, he noted on 7th July 1921 that the procedure of noting transactions in a Pass Book may be introduced at once, and that if the current transactions from 1st July 1921 were not allowed to differ as recorded in the Treasury and Departmental accounts, future divergences would be stopped and that once the Cherire Palace was settled, the system would work very well.

(c) The Comptroller to Government to whom the papers were then referred, furnished the form in which the Pass Books should be opened and maintained, and suggested that at the end of the book there should be a monthly abstract of transactions with credit, debit and balance of each institution. The form of abstract put up by the office was also --- approved by the Comptroller to Government.

3. The issue of orders ~~were~~ was probably deferred in view of the following remarks made by Mr. A. Mrityunjaya Iyer on 20th August 1921 who had by that time entered upon the Special Duty Work.

"The Pass Book may be introduced at once, but I doubt if that itself will be sufficient to ensure a satisfactory accounting of Muzrai Funds. It will be ~~expedd~~ expedient to await the result of the Special Duty as that might throw much light on the existing defect and future requirements". In the expectation that the Special Duty would be --- closed early, a similar opinion was expressed in my letter No.3.846/ 22-23 dated 13th January 1923.

4. But now as the Special Duty work has not been completely closed the same being under verification in the Comptroller's office and the matter can not be put off any longer in the interests of the institutions themselves, I beg that the introduction of the Pass Book system may be ordered to be brought into effect from 1st July 1924. The --- forms of Pass Book and monthly abstract both ~~both~~ approved by the --- Comptroller are appended hereto for kind perusal and approval. The immediate adoption of the system will obviate future divergences as the current transactions will ~~be~~ not be allowed to differ as recorded.

in the Treasury and Departmental accounts. Necessary subsidiary -- instructions about the maintenance of these books etc., will be --- issued in consultation with the Comptroller to Government.

5. It would have been very convenient if the opening balance for adoption in the Pass Books had been presently available the special duty work will as soon as completed only give us the cash balances of individual institutions as they stood on 1st July 1920. These figures will have now to be brought up to date of the beginning of the pass book system viz.1st July 1924. To minimise the interval required for this work, I shall instruct the Amildars and Deputy Amildars to have ready a working sheet in the appended form ---- compiled from the actual treasury accounts so as to be ready --- against the time when the balances or 1st July 1920 will be ---- intimated and to immediately work up and enter in the Pass Books the opening balances on 1st July 1924.

6. I further request that the Superintendent, Government Press, may be requested to print in the Government Press the requisite -- number of pass books in the prescribed form on requisitions sent by the Deputy Commissioners of Districts,

7- The favour of very early orders is requested.

I have the honor to be,

Sir,

Your most obedient servant,

Mukhtar Commissioner.

KSR.

FORM OF PASS BOOK.

Date.	Authority.	Particulars.	Initials of Muzral officers.	Amount credited.	Amount with-drawn.	Closing balance.	Initials of the Treasury Officer.
1	2	3	4	5	6	7	8

Muzral Commissioner.

28/6/24

Monthly abstract of transactions, with credits, debits and balance

of Institution.

NAME OF INSTITUTION.	C.P ON 1st day of the month.	Total credits during the month.	Total debits during the month.	Closing balance on last day of the month.	Remarks.

Total credits and debits for the Taluk

verified and found correct.

ALL DAY.

Treasury Officer.

Assistant Commissioner. 28/6/24

WORKING SHEET OF BALANCES OF MUZRAI

Sl.	Institution.	Opening Balance on 1-7-20	Accounts for 1920-21.				
			Cash grants.	Other items of receipt.	Expenditure.	Opening Balance on 1-7-24.	Ca grant

..... TALUK.

Accounts for 1921-22.			Accounts for 1922-23			Accounts for 1923-24			
er of ipt.	Exper-diture.	Opening balance on 1-7-24.	Cash grants	Other items of receipt.	Expen-diture.	Opening balance on 1-7-24	Cash grants	Other items of receipt	Expen-diture	Closing balance on 1-7-24	Remarks.

for REVENUE COMMISSIONER.

28/6/1924

Muz 4]

SUBJECT .....

Diary No. of letter replied to _____

Section Muz
File No. 1-24
Serial No. 2

P.O.

Muzrai Seeretariat
( )
, the 192 .

No. 33
K. Chandy Esq B.A
Mur Circle

To

Date of issue 7.7.24

Signed by Mr. V.V. Ananta raman

My dear Sir,

~~Jamkandi to~~ ~~visit~~ With reference to your letter no. 864 of 22-23 of 28th June 1924 recommending the introduction of the Pass Book system in respect of Mur Lands in the Taluk, I write to state that ~~the~~ they ~~have~~ ~~no objection to the~~ agree with you that the system may be introduced

over.

Yours 1.7.24. M—

however necessary
to explain the system
fully this the G.O. fancies it.
I am therefore to request
that you will be so good
as to send up a full
self contained note
thereon explaining the system
fully with the necessary instructions
for the Officers concerned.

The note may be kindly
sent up ~~to this Office~~ to us,
to reach this Office ~~by~~ before
the 15th inst.

Yours &c

per

Secretary

RG

7.7.24

List of enclosures.

Copied by

Examined by

WD 0563– GPB—2,500—27 7 22

No. 8646/225 Office of the Muzrai Commissioner in Mysore.
for Confdl

Dated Bangalore, 14th J u l y 1924.

03492

From

K. Chandy, Esquire., B.A.,

Muzrai Commissioner in Mysore,

B a n g a l o r e.

GEN. & REV SECRETARIAT
16 JUN 1924
MUZRAI

15. JUL

To

K. V. Anantaraman, Esquire., B.A.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

With reference to your letter No.33/M.F.1-24-2 dated 7th - July 1924, I have the honor to submit herewith a note explaining -- fully the Pass Book system of accounting proposed to be introduced in ~~the~~ respect of Muzrai Institutions in the State, with the necessary detailed instructions for the guidance of the officers concerned.

2. Having regard to the importance of the subject, I have sent a copy of the Note to the Comptroller to Government with a request to communicate his opinion about the sufficiency and suitability of the proposed instruction to you immediately.

I have the honor to be,

Sir,

Your most obedient servant,

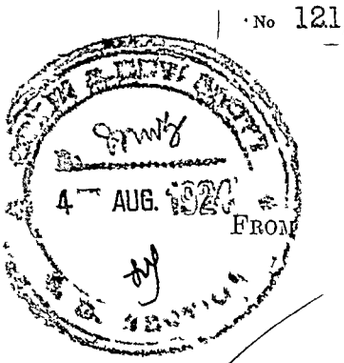
Muzrai Commissioner.

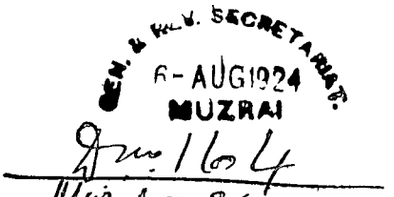
838

C. O. 46—R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt of H H the Maharaja of Mysore.
In reply to this Comn please refer to
No 121/TAD B





OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 2nd August 1924

FROM

T. SATYARAJ CHETTY ESQ., B.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

A. V. Amirtha Rao Esq., B.A.,

Offg: Secretary to the Government of Mysore

in the Revenue Department, Bangalore.

SIR,

The Accountant General in his letter No.[illegible] of 1924 dated the 14th July last addressed to Government in connection with the introduction of [illegible] pass books in respect of Treasuries, Sub-Treasuries and Taluk Sub-Treasuries communicated copies of the suggestions proposed to be issued to Treasuries. The Accountant General states that the suggestions contained in the [illegible] note are suitable. The following suggestions are [illegible]:-

(i) Item No.IV (1) A separate book for each Treasury will be maintained and transactions will be entered [illegible] actions at the end of the book.

(ii) Item No.V. All the columns in the pass book (Form No.1) may be filled in by the Treasury Section, the Treasurer (Treasury Officer) being asked to attest the accounts credited or withdrawn in the pass book, the heading of which is to be suitably modified [illegible]

"Amount credited or withdrawn to the pass book attested by the Treasury Officer with date."

(iii) Item No.IX - Remittance Transfer Receipts being issue for receipt or payment transactions (Vide item No.XIII), the necessi for the maintenance of a Pass Book by the Deputy Commissioner is not understood as there are no institutions under his direct management.

(iv) Item No.VIII - This will ~~through~~ throw additional work on the Local Audit staff of this office and may not be possible without additional financial establishment. This need not however be printed in the Pass Book.

I have the honor to be,
Sir,
Your most obedient servant,

J. Satyanarayana
Controller.

2B
2/8.

Proceedings of the Government of H. H.

the Maharaja of Mysore.

Read.-

Note accompanying the Muzrai Commr's. letter No.C.864 of 1923-24 dated 14-7-1924 regarding the introduction of the Pass Book System in connection with each Muzrai Institution.

(Printed as ~~Appendix I~~ Annexure)

.....

Order No. 972-3 Exe fnce / Muz. 1-24-5 dated 7.1.25

In accordance with orders contained in para. 19 of G.O, No.2892-901/M.F.S-96 dated 19-3-1904, the Comptroller to Government issued circular instructions (vide Muz.Cir. No. 2061-51 of 28th Oct./2nd Nov. 1904) prescribing the registers and accounts to be maintained in each institution. Of these, the most important are Form No.6, the Cash Book, and No. 7 Abstract of receipts and charges. In the Cash Book Form No. 6, the daily opening balance, receipts, payments and Cash Balance of each institution have to be recorded, and Form No. 7 is intended to show the transactions on account of each institution in a ~~manner~~ month as per Cash Book. Article 454 of the Mysore Account Code, Vol I requires the Deputy Commrs. to arrange for correct accounts of Muzrai Institutions being maintained in the forms prescribed by the Comptroller in the ~~xx~~ circular instructions referred to above so as to admit of

detailed audit. But the above instructions have never been ~~came~~ carried out.

2. The necessity for correct maintenance of accounts was reiterated in G.O's No.2514-25/M.F.371-13-2 dated 2-4-1917 and No.3067-80/Muz.421-17-9 dated 3-4-1919, and in furtherance of the instructions laid down therein, the Comptroller recommended so long ago as March 1919 the introduction of the Pass Book system for the better up-keep of Muz. Accounts and their more effective audit. The Muz. Commr. has now submitted three statements showing the form of (1) the Pass Book to be maintained by Muz. Officers, (2) the monthly abstract thereof, and (3) the Talukwar abstract, and has also suggested rules for the maintenance thereof.

3. Govt. are pleased to accord sanction to the introduction of the Pass Book system with effect from ~~1-1-1925~~ 1.7.25 in the forms appended hereto (vide App: 1, 2 & 3). They are also pleased to approve of the rules for the maintenance of the Pass Book as appended to this order.

4. It should be clearly understood that the maintenance of the Pass Book is not in supersession of the Registers already prescribed by the Comptroller, but is in addition thereto.

5. It will be the duty of the Inspecting Officers to examine the Pass Books during their inspections, and see that the entries therein are posted up-to-date.

Revenue Secretary.

To

The Muzrai Commissioner.
The Comptroller to Govt.

Fair draft

Rules for the Maintenance of Pass Books in respect of Muzrai Institutions

(i) The Pass Book will be in the appended form(No. I)

(ii) One Pass Book will be in use at a time in every Muzrai Office and it will be presented to the Treasury with every transaction of remittance into or drawal from the Treasury Branch of the Office. Corresponding entries will simultaneously be made in the books of the Treasury also.

(iii) A few pages will be allotted for each Institution and its name clearly entered on the top of the page.

(iv) At the beginning of the book, there shall be written a list of all the Institutions with the number of pages allotted for the record of their transactions. A separate book will be kept for abstracting the monthly transactions. (Form II)

(v) All the columns except the last (Column 8) in the Pass Book (Form No. I) will be filled in by the Muzrai Officer and the Treasury Office will attest the amounts credited or withdrawn in column 8.

(vi) The entries in the abstract will be made by the Muzrai section of the Office and the monthly total of credits, debits and balance will be agreed with Treasury Books under the initials of the Treasury Officer.at the end of each month

(vii) A copy of the abstract as certified to by the Treasury Officer in accordance with the previous Rule will be sent as an enclosure to the monthly Return of accounts submitted by the Amildar to the Muzrai Commissioner and the Deputy Commissioner.

(viii) Pass Books to record transactions pertaining to the Institutions under the direct charge of the Deputy Commissioner or Muzrai Commissioner e.g. Sri Sivaganga Matha, Tirupati charities Benares Chattram &c. will be similarly maintained in their Offices.

(ix) Payments or credits affecting any institution should appear in the accounts of the Treasury at which the institution account is opened.

(x) Receipts or expenditure on behalf of an Institution in a different Taluk or in the office of the Deputy Commissioner or Muzrai Commissioner &c. should be forthwith intimated to the Treasury Officer of the Taluk in which the Pass Book of the Institution is maintained. The receipts will be advised and adjusted by means of Remittance Transfer Receipt in the Taluk Treasury Accounts concerned, and no payments should be made except at the particular Taluk or on Remittance Transfer Receipts issued therefrom.

(xi) In regard to belated claims the Comptroller to Government will authorise the Treasury concerned to make the payment.

(xii) A Talukwar abstract (From No. III) which will constitute the final basis for all sanctions and allotment of funds for repairs &c. will be prepared in the Muzrai Commissioner's Office at the end of each month and sent to the Comptroller for verification and return for record in the former office.

(xiii) After such verification and return, extracts from the consolidated abstract will be sent to the Deputy Commissioners of Districts for note and information.

(xiv) The Pass Book will be in the personal custody of the Muzrai Officer in administrative charge of the Institutions

(xv) Pending the appointment of the audit staff contemplated in the Government Order referred to in para. 1 supra the Pass Books kept by the Amildar will be examined by the outside Audit Agency of the Comptroller's Office.

Appx I

N o t e.

Subject:-- Introduction of the Pass Book system in respect of the Muzrai Institutions in the State.

While ordering a reclassification of Muzrai Institutions and regulation of their management, control and supervision -- Government in para 4 of their proceedings No.? 14-25/M.F.371-13-2 dated 2nd April 1917 directed - among other matters - that detailed instructio should be laid down for the maintenance -- and audit of accounts of all classes of Institutions.

2. In furtherance of the above direction, the Comptroller to Government stated in his letter of the 5th March 1919 addressed to the late Muzrai Superintendent that in the case of --- Major Institutions the scales for establishment, nityakatle & Metchukatle charges having been separately fixed by Government the audit of expenditure would be conducted in accordance --- therewith as hitherto before, and that as Deputy Commissioners -- were competent to sanction scales of expenditure and also --- appropriations from one head to another, in the case of minor institutions, and audit with reference to such authorised sub-head was unnecessary and that the maintenance of one collective account for all minor Institutions under the charge of the --- Deputy Commissioners and another for village Institutions was sufficient - To ensure that the balance in the aggregate for each account was not over-drawn and to secure automatic ---- agreement between the Treasury and departmental figures whereat ~~the transactions originated~~, the Comptroller to Government suggested the immediate introduction of the Pass Book system. A procedure of this kind was thought all the more necessary as ~~the Deputy Commissioners are~~ according to the schedule of -- powers defined in G.O.No.1362-63/Muz.03-22-9 dated 22nd/30th September 1922, the Dy. Commissioners empowered to sanction items of expenditure from sources of revenue which are subject to great fluctuations due to seasonal conditions, yield, prices etc., and as, it is, without such a check drawings ~~would~~ might easily exceed balances (

and the over-draft would not be discovered until accounts were made out months after in the Comptroller's office.

3. The new system of accounting advocated by the Comptroller was agreed to by the Financial Secretary to Government who in his note of the 16th June 1921 made the following observations:- "Once the balances are verified, it is best to open a Pass Book for each institution or group of minor Institutions for which a single treasury drawing account is kept and insist upon ~~xxx~~ the presentation of the Book to the Treasury at the time any transaction relating to the account is conducted. The entries in the Book should be made by the Treasury simultaneously with the --- receipt or payment of every item and the institution concerned should be required to compare its own account with the Book and never permit any differences to exist. Unless this system is introduced and worked vigorously the condition of the accounts of these Institutions will again drift into confusion."

4. Further work was temporarily suspended with the hope of an early termination of the Special Duty in connection with which the services of Mr. A. Mrityunjaya Iyer, Retired Under Secretary to Government, were reengaged and of the availability of the opening balances of all major and minor Institutions for the year 1920-21 ~~21~~. As however, the Special Work is still continuing and even if finished, the figures would be four years behind time, it seems inexpedient to further defer the introduction of this beneficial system of accounting and thus widen still further the differences as recorded in the Treasury and Departmental accounts- More-over, if the current transactions from 1-7-24 are not allowed to differ as recorded in the Treasury and departmental accounts, future -- divergences will be stopped and once the opening balance is determined and added on to the Pass Book the system will work ~~very well~~ automatically as. It is therefore proposed to introduce the Pass Book system from 1st July 1924.

5. The following instructions explaining the system and the method of working it, will be ~~xxxxxxxx~~ issued for the information and guidance of the officers concerned.

(1) P.T.

(i) The Pass Book will be in the appended form (No. I)

(ii) One Pass Book will be in use at a time in every --- Muzral Office and it will be presented to the Treasury with every transaction of remittance into or drawal -- from the treasury branch of the office.

(iii) A few pages will be allotted for each Institution and its name clearly entered on the top of the page.

(iv) at the ~~beginning~~ beginning of the book, there shall be a list of all the institutions with the --- number of pages allotted for the record of their transactions ~~action~~ and at the end of it, there shall be a --- monthly abstract of transactions, with credit, debit and balance of each institution with columns for all the 12 months (Form No. II)]

(v) [The entries in the first four columns of the Pass Book will be made by the Muzral Officer and those in the last four will be made by the Treasury from the information available in the challan or bill accompanying it.]

(vi) The entries in the abstract will be made by the Muzral Section of the office and the monthly total of credits, debits and balance will be agreed with Treasury Books under the initials of the Treasury officer.

(vii) The abstract will be an enclosure to the monthly --- Return of accounts to be submitted by the Amildar to the Muzral Commissioner and the Deputy Commissioner, and it will therefore be prepared in duplicate - besides the draft bound to the book itself.

(viii) The abstract to be sent as above will not bear the Treasury officer's certificate but will contain a -- statement by the Amildar of the result of the Verification by the Treasury, as recorded on the original of the abstract.

The Deputy Commissioner's office will also maintain a Pass Book to record transactions direct ~~by the~~ --

direct by the Deputy Commissioner with the District Treasury and the Deputy Commissioner shall incorporate these transactions in the accounts of the several Taluks and intimate the same to the Amildars for note.

(xx) (x) An abstract of the District office Pass Book tranactions will be sent to the Muzrai Commissioner's office every month.

(xi)(A) Pass Books to record transactions pertaining to the Institutions under the direct charge of the Muzrai Commissioner, e.g., Sri Sivaganga Matha, Tirupaticharities, Benares Chattram etc. will be maintained in his offices.

(xii) Payments or credits affecting any Institution should appear in the accounts of the Treasury at which the Institution account is opened.

(xiii) Receipts on behalf of an institution in a different Taluk will be advised and adjusted by means of Remittance Transfer -- Receipt in the Taluk Treasury accounts concerned and no payments should be made except at the particular Taluk or on Remittance Transfer Receipts issued therefrom.

(xiv) In regard to belated claims the Comptroller to Government will authorise the treasury concerned to make the payment.

(xv.) A Talukwar abstract (form No. III) which will constitute the final basis for all sanctions and allotment of funds for repairs etc., will be prepared in the Muzrai Commissioners office at the end of each month and sent to the Comptroller for verfication and return for record in the former office..

(xvi) After such verification and return, extracts from the consolidated abstract will be sent to the Deputy Commissioners of Districts for note and information.

(xvii) The Pass Book will be in the personal custody of the Muzrai officer in administrative charge of the Institutions.

(xviii) Pending the appointment of the audit staff contempleted in the Government order referred to in para 1 supra the Pass Books kept by the Amildars will be examined by the outside audit agency of the Comptrollers office.

Dr Pass Book of Amildar ..... Taluk ....., Dist. for 19 Cr.

Name of Institution. .....

Form of Pass Book.

Date.	Authority.	Particulars.	Initials of Muzrai Officers.	Amount credited.	Amount withdrawn.	Closing Balance.	Initials of the Treasury Officer.
1	2	3	4	5		7	8

CLOSING BALANCE.

FORM No.11

MONTHLY ABSTRACT OF TRANSACTIONS WITH CREDITS DEBIT AND CLOSING

of ..... Institution.

Name of Institution.	Opening balance on 1st day of the month.	Total credits during the month	Total debits during the month.	Closing balance on last day of the month.	Remarks.

Total credits and debits for the Taluk verified and found correct.

Amildar.

TREASURY OFFICER.

Statement of Talukwar abstract. Form 111

for the month of 19 ...

Taluk.	Opening balance. on 1st day of the month.	Credits during the month.	Debits during the month.	Closing balance on last day of the month.

5. To begin with

(a) 150 copies of the front Index sheet

(b) 1500 copies of the Pass Book form (c) 3500 copies of the abstract form- of which 2000 will be in loose sheets and (d) 1000 Talukwar abstract form may be printed and bound into books of convenient sizes and supplied according to the requirements of the several Districts and Taluks. The Huzildars will, in the meanwhile, be asked to open manuscript books for recording entries from 1st July 1924 which may conveniently be transferred to printed books after they are supplied.

7. The Comptroller to Government will be requested to ~~xx~~ issue further instructions, if any, subsidiary to these on receipt of Government orders in the matter.

8. The favour of ~~as~~ early orders is solicited.

Muzral Commissioner.
14.7.24

G. R. S. III—8]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record

1 Sl. No. as given by the member	2 Member's query or Remarks	3 Answer.
1	Which one the Treasury Rules herein refer to	Wagon Load Register used the Clerk (Vide form attached) ~~Chief Clerk~~ Cashier.
2.	Compiler's suggestion may be adopted.	Adopted in the Revised Rule 4 (a) (ii)
3.	A notation pointed by compiler may be adopted.	Adopted — do —
4.	I presume the verification is done at the end of each month. If so, add the words "at the end of each month" at the end of the sentence	The verification is to be done at the end of each month. The words have been added as at the end in the Revised Rule.
5. 2 6	This rule may be omitted. This rule & also Rule X may be omitted as suggested by the Compiler.	The rules referred to have been Simplified in the Revised Rules.

— Should routine notes be written on sheets of paper, the notes must be copied, or slips pasted on, this form

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

7. The rule as revised by the Member has been adopted.

8. What is the need for insisting on the personal custody of the book by the Main Office?

Perhaps to prevent any possible mis-use of the pass book and to guard against any withdrawals not covered by proper sanction.

9. What is the nature of the audit which this Outside agency is expected to do?

It is at best a test audit with respect to the entries in the Comptroller's ledger and the ~~Books~~ many accounts entries in the pass book.

The Comptroller suggests that this rule may not be printed in the pass book.

18/9/25

N. B. Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

No. C 226
22-23

Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 25th November 1924.

From

K. Chandy, Esquire., B.A.,
Muzrai Commissioner in Mysore,
Bangalore.

To : K. V. Anantaraman, Esquire., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

Sir,

Referring to Government Pro.No.729-30/M.F.37-24-4 dated 21st - November 1924, passing orders regarding the compilation of Muzrai ---- accounts of individual institutions for the 4 years from 1920-21 to the end of 1923-24, I have the honor to solicit early orders of Government about the Pass Book system of accounting (vide this office letter C.No. 864 of 22-23 dated 28th June 1924 and subsequent correspondence) as the accounts of 1924-25 may also fall into arrears, if the system is not --- introduced immediately.

I have the honor to be,
Sir,
Your most obedient servant,

K Chandy

Muzrai Commissioner.

Orders are awaiting Sgt

KSR.

The file cond. with the order referred to has been sent unofficially to the Muz. Com. for obtaining the explns. of the special duty officer for certain inaccuracies in his Statements of balances of Muz. Insts.

The file regarding the introduction of the Pass Book System has been pending with the Secretariat.

The M.C. wants early orders about the Pass Book System of accounts & also in continuation

28/11/24

35/11-Rev. Secy

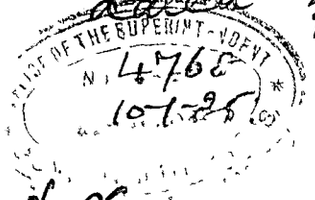
28.11.24

29-11-24

of His Highness the
of Mysore

No 972-3 — Mur 1-24-5

dated 7th January 1925



Pass Book System.

MJ 1398 Passes orders regarding the introduction of the ——— in respect of Muzrai Institutions in the State and prescribes rules for writing up the Pass Book.

Is the order to be printed? Yes

Proof sent 7.1.25 published in the Gazette? Yes Gazette

Please send proof.

RG 7-1-25

KH 7.1.25 To, Supdt, Govt Printing thro' Publicity Office

WD 8.9.25

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read.-

Note accompanying the Muzrai Commissioner's letter No.C.864 of 1923-24 dated the 14th July 1924 regarding the introduction of the Pass Book System in connection with each Muzrai Institution.

(Printed as ~~Appendix-I~~ annexure)

Order No. 972-3/Muz I-24-5/-Fric

Dated, Bangalore, the 6th January 1925.

In accordance with orders contained in para. 19 of Government Order No.2892-901/M.F.5-96 dated the 19th March 1904, the Comptroller to Government issued circular instructions (vide Muz. Cir. No. 2061-51 of 28th October/2nd November 1904) prescribing the registers and accounts to be maintained in each institution. Of these, the most important are Form No. 6, the Cash Book, and No. 7 Abstract of receipts and charges. In the Cash Book Form No.6, the daily opening balance, receipts and payments and Cash Balance of each institution have to be recorded, and Form No.7 is intended to show the transactions on account of each institution in a month as per Cash Book. Article 454 of the Mysore Account Code, Vol. I requires the Deputy Commissioners to arrange for correct accounts of Muzrai Institutions being maintained in the forms prescribed by the Comptroller in the circular instructions referred to above ~~#~~ so as to admit of detailed audit. But the above instructions have never been carried out.

2. The necessity for correct maintenance of accounts was reiterated in Government Orders No.2514-25/M.F.371-13-2 dated the 2nd April 1917, and No.3067-80/Muz.421-17-9 dated the 3rd April 1919 and in furtherance of the instructions laid down therein, the Comptroller recommended so long ago as March 1919 the introduction of the Pass Book System for the better up-keep of Muzrai Accounts and their more effective audit. The Muzrai Commissioner has now

submitted three statements showing the form of (1) the Pass Book to be maintained by Muzrai Officers, (2) the monthly abstract thereof, and (3) the Talukwar abstract, and has also suggested rules for the maintenance thereof.

3. Government are pleased to accord sanction to the introduction of the Pass Book System with effect from 1st January 1925 in the forms appended hereto (vide Appendices 1, 2 and 3). They are also pleased to approve of the rules for the maintenance of the Pass Book as appended to this order.

4. It should be clearly understood that the maintenance of the Pass Book is not in supersession of the Registers already prescribed by the Comptroller, but is in addition thereto.

5. It will be the duty of the Inspecting Officers to examine the Pass Books during their inspections, and see that the entries therein are posted up-to-date.

S. K. V. Anantharaman

Secretary to Government,

Revenue Department.

To

The Muzrai Commissioner in Mysore.

The Comptroller to the Government of Mysore.

RULES

Rules for the maintenance of Pass Books in respect of Muzrai Institutions.

(i) The Pass Book will be in the appended Form (No. I)

(ii) One Pass Book will be in use at a time in every Muzrai Office and it will be presented to the Treasury with every transaction of remittance into or drawal from the Treasury Branch of

the

the Office. Corresponding entries will simultaneously be made in the books (Muzrai Fund Register) of the Treasury also.

(iii) A few pages will be allotted for each Institution and its name clearly entered on the top of the page.

(iv) At the beginning of the book, there shall be written a list of all the Institutions with the number of pages allotted for the record of their transactions. A separate book will be kept for abstracting the monthly transactions (Form II).

(v) All the columns except the last (Column 8) in the Pass Book (Form No.I) will be filled in by the Muzrai Officer and the Treasury Office will attest the amounts credited or withdrawn in column 8.

(vi) The entries in the abstract will be made by the Muzrai Section of the Office and the monthly total of credits, debits and balance will be agreed with Treasury Books under the initials of the Treasury Officer at the end of each month.

(vii) A copy of the abstract as certified to by the Treasury Officer in accordance with the previous Rule will be sent as an enclosure to the monthly Return of accounts submitted by the Amildar to the Muzrai Commissioner and the Deputy Commissioner.

(viii) Pass Books to record transactions pertaining to the Institutions under the direct charge of the Deputy Commissioner or Muzrai Commissioner e.g. Sri Sivaganga Matha, Tirupati Charities, Benarese Chattram &c. will be similarly maintained in their offices.

(ix) Payments or credits affecting any institution should appear in the accounts of the Treasury at which the institution account is opened.

(x) Receipts or expenditure on behalf of an Institution in a different Taluk or in the office of the Deputy Commissioner or Muzrai Commissioner &c. should be forthwith intimated to the Treasury Officer of the Taluk in which the Pass Book of the Institution

Institution is maintained. The receipts will be advised and adjusted by means of Remittance Transfer Receipt in the Taluk Treasury Accounts concerned, and no payments should be made except at the particular Taluk or on Remittance Transfer Receipts issued therefrom.

(xi) In regard to belated claims the Comptroller to Government will authorise the Treasury concerned to make the payment.

(xii) A Talukwar abstract (Form No. III) which will constitute the final basis for all sanctions and allotment of funds for repairs &c. will be prepared in the Muzrai Commissioner's Office at the end of each month and sent to the Comptroller for verification and return for record in the former office.

(xiii) After such verification and return, extracts from the consolidated abstract will be sent to the Deputy Commissioners of Districts for note and information.

(xiv) The Pass Book will be in the personal custody of the Muzrai Officer in administrative charge of the institutions.

****

~~Appendix I~~

N O T E .

Subject.- Introduction of the Pass Book System in respect of the Muzrai Institutions in the State.

While ordering a reclassification of Muzrai Institutions and regulation of their management, control and supervision Government in para. 4 of their ~~xxxxxxxx~~ proceedings No. 2514-25/Muz.F. 71-13-2 dated the 2nd April 1917 directed - among other matters - that detailed instruction should be laid down for the maintenance and audit of accounts of all classes of Institutions.

2. In furtherance of the above direction, the Comptroller to Government stated in his letter of the 5th March 1919 addressed to the late Muzrai Superintendent that in the case of major institutions the scales for establishment, Nityakatle and Hetchukatle charges having been separately fixed by Government, the audit of expenditure would be conducted in accordance therewith as hithertofore, and that as Deputy Commissioners were competent to sanction scales of expenditure and also appropriations from one head to another, in the case of minor institutions, and audit with reference to each authorised sub-head was unnecessary and that the maintenance of one collective account for all minor institutions under the charge of the Deputy Commissioners and another for village Institutions was sufficient- To ensure that the balance in the aggregate for each account was not over-drawn and to secure automatic agreement between the Treasury and Departmental ~~xxx~~ figures ~~wherein the transactions originated~~, the Comptroller to Government suggested the immediate introduction of the Pass Book System. A procedure of this kind was thought all the more necessary as according to the schedule of powers defined in G.O. No.1332-63/ Muz.63-22-9 dated 23rd/25th September 1922, the Deputy Commissioners were empowered to sanction items of expenditure from sources of revenue which were subject ~~xx~~ to great fluctuations due to

seasonal

seasonal conditions, yield, prices &c. and as, without such a check, drawings might easily exceed balances and the over-draft would not be discovered until accounts were made out months after in the Comptroller's Office.

3. The new system of accounting advocated by the Comptroller was agreed to by the Financial Secretary to Government who in his note of the 16th June 1921 made the following observations:-

"Once the balances are verified, it is best to open a Pass "Book for each institution or group of minor institutions for which "a single treasury drawing account is kept and insist upon the pre- "presentation of the Book to the Treasury at the time any trans- "action relating to the account is conducted. The entries in the "Book should be made by the Treasury simultaneously with the "receipt or payment of every item and the institution concerned "should be required to compare its own account with the Book and "never permit any differences to exist. Unless this system is "introduced and worked vigorously the condition of the accounts "of these Institutions will again drift into confusion."

4. Further work was temporarily suspended with the hope of an early termination of the Special Duty in connection with which the services of Mr. A. Mrityunjaya Iyer, Retired Under Secretary to Government, were re-engaged and of the availability of the opening balances of all major and minor institutions for the year 1920-21. As however, the special work is still continuing and even if finished, the figures would be four years behind time, it seems inexpedient to further defer the introduction of this beneficial system of accounting and thus of widen still further the differences as recorded in the Treasury and Departmental accounts.- More-over, if the current transactions from 1-7-1924 are not allowed to differ as recorded in the Treasury and Departmental accounts, future divergences will be stopped and once the opening balance is determined and added on to the Pass Book the system will work automatically. It is therefore proposed to introduce the Pass Book System as from 1st July 1924.

* * *

****

Form of Pass Book

Dr.

Pass Book of Amildar ..... Taluk ..... District for 192 .

Name of Institution .....

Date	Authority	Particulars.	Initials of Muzrai Officers.	Amount credited	Amount with drawn.	Closing balance	Amount credited or withdrawn (to be written in words and and attested by the Treasury Officer with date.)
1	2	3	4	5	6	7	8

Closing balance

Appendix

~~Form No.~~ II.

MONTHLY ABSTRACT OF TRANSACTIONS WITH CREDITS, DEBITS, AND BALANCE

of ..... Institutions.

Name of Institution	Opening balance on 1st day of the month	Total credits during the month	Total debits during the month.	Closing balance on last day of the month	Remarks.

Total credits and debits for the Taluk verified and found correct.

Amildar

Treasury Officer.

Appendix

~~Form~~ No. III

Statement of Talukwar abstract for the month of ..... 192 .

Taluk	Opening balance on 1st day of the month	Credits during the month	Debits during the months	Closing balance on last day of the month	Remarks.

S VI G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

20/467

Section Thing.

File No. 1-24.

Serial No. 6.

General and Revenue Secretariat

( )

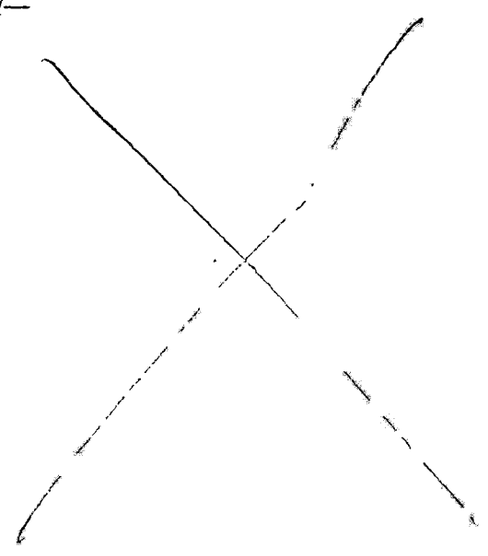
, *the* 192 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 21.11.25

Signed by M V V

Read—



Order ~~Thereon—No.~~ Circular Addendum

~~the date~~ words for the ~~date~~ January 1925" &c.

in paragraph 3 of G.O.

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette. English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Which is the date from which the Pass Book system has been ordered to be introduced &

No. 972-3/mur 1-24-s-
dated the 7th January 1925,-
read "1st July 1925."

By order

[illegible]

[illegible]
19/1.

[illegible]

To

[illegible]
19.1.925

The Murree Comm in Ingore
" Cantonment Authority

List of enclosures.

Copied by

Examined by

WD 1898—GPB—1,000,00—2

Muz 4]

SUBJECT.....

.....

.....

2915

Diary No. of letter replied to _____

Section

File No.

Serial No.

Muzrai Secretariat

( )

, the *192* .

No. 1176

Date of issue 2.1.25

Signed by

To The Mag Coorg in Mysore

Sir,

I am directed to
invite ref to G.O. No.
972-3 Mur 1-24-5 dated
the 7th June 1925 and
correspondence ~~on the subject~~ thereto ending
with G.O. No. 1096-7 Mur 1-24-5 G. 21.1.25
regarding the recruitment
of the Amin Bowl by the
~~Inam Committee~~ Govt. &c.

over.

Mat Jones will be obliged
by [illegible] to indent upon
the Supt. of Printing
for the necessary forms
books and forms of
accounts being printed
and the supplied to the
Officers concerned as
early as possible.

I have &c

[illegible]

[illegible]

Secretary

List of enclosures.

1099

Copy to the Comptroller General & Supt of Printing

[illegible] for info. & necessary action

Copy to Mr Branch

Copied by

Examined by

WD 0563—GPB—2 500—27-7-22

19/11/25

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. 972-3—Muz. 1-24-5, dated 7th January 1925.

Pass Book System.

Passes orders regarding the introduction of the —— in respect of Muzrai Institutions in the State and prescribes rules for writing up the Pass Book.

READ—

Note accompanying the Muzrai Commissioner's letter No. C. 864 of 1923-24, dated the 14th July 1924, regarding the introduction of the Pass Book System in connection with each Muzrai Institution.

(Printed as Annexure.)

ORDER NO 972-3—MUZ. 1-24-5, DATED 7TH JANUARY 1925.

In accordance with orders contained in para 19 of Government Order No 2892-901—M. F. 526, dated the 19th March 1904, the Comptroller to Government issued circular instructions (*vide* Muz. Cir. No. 2061-51 of 28th October—2nd November 1904) prescribing the registers and accounts to be maintained in each institution. Of these the most important are Form No. 6, the Cash Book, and No. 7 Abstract of receipts and charges. In the Cash Book Form No. 6, the daily opening balance, receipts and payments and Cash Balance of each institution have to be recorded, and Form No 7 is intended to show the transactions on account of each institution in a month as per Cash Book. Article 454 of the Mysore Account Code, Vol. I requires the Deputy Commissioners to arrange for correct accounts of Muzrai Institutions being maintained in the forms prescribed by the Comptroller in the circular instructions referred to above so as to admit of detailed audit. But the above instructions have never been carried out.

2. The necessity for correct maintenance of accounts was reiterated in Government Orders No. 2514-25—M. F. 371-13-2, dated the 2nd April 1917 and No. 3037-80—Muz. 421-17-9, dated the 3rd April 1919 and in furtherance of the instructions laid down therein, the Comptroller recommended so long ago as March 1919 the introduction of the Pass Book System for the better up keep of Muzrai Accounts and their more effective audit. The Muzrai Commissioner has now submitted three statements showing the form of (1) the Pass Book to be maintained by Muzrai Officers, (2) the monthly abstract thereof, and (3) the Taluk-war abstract, and has also suggested rules for the maintenance thereof.

3. Government are pleased to accord sanction to the introduction of the Pass Book System with effect from 1st January 1925 in the forms appended hereto (*vide* Appendices 1, 2 and 3). They are also pleased to approve of the rules for the maintenance of the Pass Book as appended to this order

4. It should be clearly understood that the maintenance of the Pass Book is not in supersession of the Registers already prescribed by the Comptroller, but is in addition thereto.

5 It will be the duty of the Inspecting Officers to examine the Pass Books during their inspections, and see that the entries therein are posted up-to-date.

K. V. ANANTARAMAN,
Secretary to Government, Rev Dept.

To—The Muzrai Commissioner in Mysore.
The Comptroller to the Government of Mysore.

Exd.—P. S. R. N

ನಮೂನೆ-ನಂ. ಲ್ಯಾ. ಇ. ಅ. ಟೋ.—7]

ನಂ. ತಾರೀಖು

ಸಬ್ ರಿಜಿಸ್ಟ್ರಾರ್ರವರಿಗೆ.

ಅರ್ಜಿದಾರನ ಹೆಸರು

ಅಪೇಕ್ಷಿಸುವ ಸಾಲದ ಮೊಬಲಗು

ಯಾವ ಜಮೀನಿನ * ವಿಷಯದಲ್ಲಿ ಪರಾಧೀನತೆ ಸರ್ಟಿಫಿಕೇಟ್ ಬೇಕಾಗಿರುತ್ತದೆಯೋ ಅಂಥಾ ಜಮೀನಿನ ತಪಶೀಲು

ಗ್ರಾಮದ ಹೆಸರು	ಖುಷ್ಕಿ ತರಿಯೆ ಬಾಗಾಯಿತೆ	ಸರ್ವ ನಂಬರು ಮತ್ತು ಪೈಕಿ ನಂಬರು ಅಕ್ಷರ	ವಿಸ್ತೀರ್ಣ		ಆಕಾರ			ಪರಾ
			ಎಕರೆ	ಗುಂಟ	ರೂ.	ಆ	ಪೈ.	

ಅಮೆಲ್ದಾರ್ ಅಥವಾ ಡೆಪ್ಯುಟಿ ಅಮೆಲ್ದಾರ್.

* ಇತರರ ಸ್ಥಿರ ಸ್ವತ್ತಾಗಿದ್ದರೆ ಅವರ ತಪಶೀಲನ್ನು ಸರಿಯಾಗಿ ವಿವರಿಸಬೇಕು.

GPB—6,000—14-9-14

ನಮೂನೆ ನಂ. ಲ್ಯಾ. ಇ. ಅ. ಟೋ.—7]

ನಂ. ತಾಲ್ಲೂಕು ಆಫೀಸು.

ತಾಲ್ಲೂಕು ಅಮಲ್ದಾರರಿಂದ, ತಾರೀಖು

ಸಬ್ ರಿಜಿಸ್ಟ್ರಾರ್ರವರಿಗೆ—

ಇದರಡಿ ಕಂಡ ರೈತನು

ಕಾನೂನು ೀನುಸೆರಿಸಿ ಸತ್ಕಾರದಿಂದ ವೊಬಲಗು ಸಾಲಾ ಕೊಡಬೇಕೆಂದು ಅರ್ಜಿ ಕೊಟ್ಟಿರುವುದರಿಂದ, ಇದರಡಿ ನಮ್ಮೂದಾಗುವ ಜಮೀನುಗಳ * ಮೇಲೆ ಸಾಲಗಳು ಆಗಿ ಪರಾಧೀನವಾಗುತ್ತವೆ ಯೆಂಬ ಅಂಶವನ್ನು ಕಂಡು ಹಿಡಿಯುವುದಕ್ಕೆ ಅವಶ್ಯಕವಾದ ದಾಖಲೆಗಳನ್ನು ದಯವಿಟ್ಟು ಹುಡುಕಿಸಿ ಆ ಬಗ್ಗೆ ಸರ್ಟಿಫಿಕೇಟನ್ನು ಜಾಗ್ರತೇಲಿ ಕಳುಹಿಸಿಕೊಡಬೇಕೆಂದು ಕೋರಿ ಇದೆ.

ಗ್ರಾಮದ ಹೆಸರು	ಅರ್ಜಿದಾರನ ಹೆಸರು	ಆಧಾರ ವಾಹನ ಜಮೀನಿನ ತಪಶೀಲು						ಪರಾ
		ಖುಷ್ಕಿ ತರಿಯೆ ಬಾಗಾಯಿತ	ಸರ್ವ ನಂಬರ್		ವಿಸ್ತೀರ್ಣ		ಆಕಾರ	
			ನಂಬರ್	ಅಕ್ಷರ	ಎಕರ	ಗುಂಟೆ	ರೂ. ಆ.	ಪೈ.

ಅಮೆಲ್ದಾರ್ ಅಥವಾ ಡೆಪ್ಯುಟಿ ಅಮೆಲ್ದಾರ್.

* ಇತರರ ಸ್ಥಿರ ಸ್ವತ್ತಾಗಿದ್ದರೆ ಅವರ ತಪಶೀಲನ್ನು ಸರಿಯಾಗಿ ವಿವರಿಸಬೇಕು.

No. 972-3—Muz. 1-24-5, dated 7th January 1925.

RULES FOR THE MAINTENANCE OF PASS BOOKS IN RESPECT OF MUZRAI INSTITUTIONS.

(i) The Pass Book will be in the appended Form (No. I).

(ii) One Pass Book will be in use at a time in every Muzrai Office and it will be presented to the Treasury with every transaction of remittance into or drawal from the Treasury Branch of the Office. Corresponding entries will simultaneously be made in the books (Muzrai Fund Register) of the Treasury also.

(iii) A few pages will be allotted for each Institution and its name clearly entered on the top of the page.

(iv) At the beginning of the book, there shall be written a list of all the Institutions with the number of pages allotted for the record of their transactions. A separate book will be kept for abstracting the monthly transactions (Form II).

(v) All the columns except the last (Column 8) in the Pass Book (Form No. 1) will be filled in by the Muzrai Officer and the Treasury Officer will attest the amounts credited or withdrawn in column 8.

(vi) The entries in the abstract will be made by the Muzrai Section of the Office and the monthly total of credits, debits and balance will be *agreed* with Treasury Books under the initials of the Treasury Officer at the end of each month.

(vii) A copy of the abstract as certified to by the Treasury Officer in accordance with the previous Rule will be sent as an enclosure to the monthly Return of accounts submitted by the Amildar to the Muzrai Commissioner and the Deputy Commissioner.

(viii) Pass Books to record transactions pertaining to the Institutions under the direct charge of the Deputy Commissioner or Muzrai Commissioner *e. g*, Sri Sivaganga Matha, Tirupati Charities, Benarese Chattram, etc., will be similarly maintained in their offices.

(ix) Payments or credits affecting any institution should appear in the accounts of the Treasury at which the institution account is opened.

(x) Receipts or expenditure on behalf of an Institution in a different Taluk or in the office of the Deputy Commissioner or Muzrai Commissioner etc. should be forthwith intimated to the Treasury Officer of the Taluk in which the Pass Book of the Institution is maintained. The receipts will be advised and adjusted by means of Remittance Transfer Receipt in the Taluk Treasury Accounts concerned, and no payments should be made except at the particular Taluk or on Remittance Transfer Receipts issued therefrom.

(xi) In regard to belated claims the Comptroller to Government will authorise the Treasury concerned to make the payment.

(xii) A Talukwar abstract (Form No. III) which will constitute the final basis for all sanctions and allotment of funds for repairs, etc., will be prepared in the Muzrai Commissioner's Office at the end of each month and sent to the Comptroller for verification and return for record in the former office.

(xiii) After such verification and return, extracts from the consolidated abstract will be sent to the Deputy Commissioners of Districts for note and information.

(xiv) The Pass Book will be in the *personal custody* of the Muzrai Officer in administrative charge of the institutions.

ನಮೂನೆ ನಂ. ಪ್ಯಾ. ಇ. ಅ. ಕೋ.—7]

ನಂ. ತಾರೀಖು

ಸಬ್ ರಿಜಿಸ್ಟ್ರಾರರಿಗೆ.

ಅರ್ಜಿದಾರನ ಹೆಸರು

ಆಪೇಕ್ಷಿಸುವ ಸಾಲದ ಪೊಬಲಗು

ಯಾವ ಜಮೀನಿನ * ವಿಷಯದಲ್ಲಿ ಪರಾಧೀನತೆ ಸರ್ಟಿಫಿಕೇಟು ಬೇಕಾಗಿರುತ್ತದ ಯೋ ಅಂಥಾ ಜಮೀನಿನ ತಪಶೀಲು

* ಗ್ರಾಮದ ಹೆಸರು	ಖುಷ್ಕಿಯೆ ತರಿಯೆ ಬಾಗಾಯಿತ	ಸರ್ವೆ ನಂಬರು ಮತ್ತು ಪೈಕಿ ನಂಬರು ಅಕ್ಷರ	ವಿಸ್ತೀರ್ಣ		ಆಕಾರ			ಷರಾ
			ಎಕರೆ	ಗುಂಟ	ರೂ.	ಆ	ಪೈ.	

ಅಮಲ್ದಾರ್ ಅಥವಾ ಡೆಪ್ಯುಟಿ ಅಮಲ್ದಾರ್.

* ಇತರ ಸ್ಥಿರ ಸ್ವತ್ತಾಗಿದ್ದರೆ ಅದರ ತಪಶೀಲನ್ನು ಸರಿಯಾಗಿ ವಿವರಿಸಬೇಕು.

GPB—6,000—14-9-14

ನಮೂನೆ ನಂ. ಪ್ಯಾ. ಇ. ಅ. ಕೋ.—7]

ನಂ. ತಾಲ್ಲೂಕು ಆಫೀಸು.

ತಾಲ್ಲೂಕು ಅಮಲ್ದಾರರಿಂದ, ತಾರೀಖು

ಸಬ್ ರಿಜಿಸ್ಟ್ರಾರರವರಿಗೆ—

ಇದರಡಿ ಕಂಡ ವೃತ್ತನು

ಕಾನೂನು ಅನುಸರಿಸಿ ಸಾಕ್ಷಾತ್ಕಾರದಿಂದ ಪೊಬಲಗು ಸಾಲಾ ಕೊಡಬೇಕೆಂದು ಅರ್ಜಿ ಕೊಟ್ಟಿರುವುದರಿಂದ, ಇದರಡಿ ನಮೂದಾಗುವ ಜಮೀನುಗಳ * ಮೇಲೆ ಸಾಲಗಳು ಆಗಿ ಪರಾಧೀನವಾಗುತ್ತವೆ ಯೆಂಬ ಅಂಶವನ್ನು ಕಂಡು ಹಿಡಿಯುವುದಕ್ಕೆ ಅವಶ್ಯಕವಾದ ವಿವರಗಳನ್ನು ದಯವಿಟ್ಟು ಹುಡುಕಿಸಿ ಆ ಬಗ್ಗೆ ಸರ್ಟಿಫಿಕೇಟನ್ನು ಜಾಗ್ರತೇಲಿ ಕಳುಹಿಸಿಕೊಡ ಬೇಕೆಂದು ಕೋರಿ ಇದೆ.

ಆದಾರ ಪರಾಧೀನ ಜಮೀನಿನ ತಪಶೀಲು										ಷರಾ
ಗ್ರಾಮದ ಹೆಸರು	ಅರ್ಜಿದಾರನ ಹೆಸರು	ಖುಷ್ಕಿಯೆ ತರಿಯೆ ಬಾಗಾಯಿತ	ಸರ್ವೆ ನಂಬರ್		ವಿಸ್ತೀರ್ಣ		ಆಕಾರ			
			ನಂಬರ್	ಅಕ್ಷರ	ಎಕರೆ	ಗುಂಟೆ	ರೂ.	ಆ.	ಪೈ	

ಅಮಲ್ದಾರ್ ಅಥವಾ ಡೆಪ್ಯುಟಿ

* ಇತರ ಸ್ಥಿರ ಸ್ವತ್ತಾಗಿದ್ದರೆ ಅದರ ತಪಶೀಲನ್ನು ಸರಿಯಾಗಿ ವಿವರಿಸಬೇಕು.

No. 972-3—Muz. 1-24-5, dated 7th January 1925.

NOTE.

Subject.—Introduction of the Pass Book System in respect of the Muzrai Institutions in the State.

While ordering a reclassification of Muzrai Institutions and regulation of their management, control and supervision Government in para 4 of their proceedings No. 2514-25—Muz. F. 71-13-2, dated the 2nd April 1917 directed among other matters that detailed instruction should be laid down for the maintenance and audit of accounts of all classes of Institutions.

2. In furtherance of the above direction, the Comptroller to Government stated in his letter of the 5th March 1919 addressed to the late Muzrai Superintendent that in the case of major institutions the scales for establishment, Nityakatle and Hetchukatle charges having been separately fixed by Government, the audit of expenditure would be conducted in accordance therewith as hitherto*fore*, and that as Deputy Commissioners were competent to sanction scales of expenditure and also appropriations from one head to another in the case of minor institutions, and audit with reference to each authorised sub-head was unnecessary and that the maintenance of one collective account for all minor institutions under the charge of the Deputy Commissioners and another for village Institutions was sufficient. To ensure that the balance in the aggregate for each account was not overdrawn and to secure automatic agreement between the Treasury and Departmental figures the Comptroller to Government suggested the immediate introduction of the Pass Book System. A procedure of this kind was thought all the more necessary as according to the schedule of powers defined in Government Order No. 1332-63—Muz. 63-22-9, dated 23rd ~~and~~ 25th September 1922, the Deputy Commissioners were empowered to sanction items of expenditure from sources of revenue which were subject to great fluctuations due to seasonal conditions, yield, prices, etc., and as, without such a check, drawings might easily exceed balances and the over-draft would not be discovered until accounts were made out months after in the Comptroller's Office.

3. The new system of accounting advocated by the Comptroller was agreed to by the Financial Secretary to Government who in his note of the 16th June 1921 made the following observations:—

> "Once the balances are verified, it is best to open a pass book for each institution or group of minor institutions for which a single treasury drawing account is kept and insist upon the presentation of the book to the Treasury at the time any transaction relating to the account is conducted. The entries in the book should be made by the Treasury simultaneously with the receipt or payment of every item and the institution concerned should be required to compare its own account with the Book and never permit any differences to exist. Unless this system is introduced and worked vigorously the condition of the accounts of these Institutions will again drift into confusion."

4. Further work was temporarily suspended with the hope of an early termination of the Special Duty in connection with which the services of Mr. A. Mrityunjaya Iyer, Retired Under Secretary to Government, were re-engaged and of the availability of the opening balances of all major and minor institutions for the year 1920-21. As however, the special work is still continuing and even if finished, the figures would be four years behind time, it seems inexpedient to further defer the introduction of this beneficial system of accounting and thus widen still further the differences as recorded in the Treasury and Departmental accounts. Moreover, if the current transactions from 1st July 1924 are not allowed to differ as recorded in the Treasury and Departmental accounts, future divergences will be stopped and once the opening balance is determined and added on to the Pass Book the system will work automatically. It is therefore proposed to introduce the Pass Book System as from 1st July 1924.

JOB COST SHEET.

Work Docket No. 1197 Description of Work _____

Department _____ No. of Copies _____

Composing Costs							Machine-Room Costs				Binding Costs				Hour Account
Date	Particulars			Cost			Date	Cost			Date	Cost			
	Hand Composition Line Account	Machine Composition per 1,000 ens	Departmental corrections	Rs.	a	p		Rs.	a.	p.		Rs.	a.	p.	
															Composing Machine Binding Foundry Warehouse Proof Branch Litho

Overtime			Paper					Materials				
Date	Hours	Cost	Date	Particulars	@	Rs.	a.	p.	Date	Particulars	Rs.	a	p

SUMMARY

Remarks

		Rs.	a.	p
Composing	...			
Machine	...			
Ink	...			
Handling 15 %	...			
Binding	...			
Paper	...			
Handling 10 %	.			
Materials	...			
Handling 15 %	...			
Overtime	...			
Total cost	...			
Add for supervision %				
Total charge ...	...			

W D A2511—32, books of 100 sheets each—5-7-18

No. 972-3—Muz. 1424-5, dated 7th January 1925.

APPENDIX I.

Form of Pass Book

Dr. Cr.

Pass Book of Amildar .... Taluk .... District for 192 .

Name of Institution ....

Date	Authority	Particulars	Initials of Muzkat Officers	Amount credited	Amount with drawn	Closing balance	Amount credited or withdrawn (to be written in words and attested by the Treasury Officer with date)
1	2	3	4	5	6	7	8

Closing balance

APPENDIX II

Monthly Abstract of Transactions with Credits, Debits and Balance

of . . . . . Institution

Name of Institution	Opening balance on 1st day of the month	Total credits during the month	Total debits during the month	Closing balance on last day of the month	Remarks
Total credits and debits for the Taluk verified and found correct					

Amildar

Treasury Officer

APPENDIX III

Statement of Talukwar abstract for the month of . ... 192 .

Taluk	Opening balance on 1st day of the month	Credits during the month	Debits during the month	Closing balance on last day of the month	Remarks

W D 1398—GPL—200 1112.

SUBSIDIARY REGISTER OF RE

XIV. COURTS OF LAW.

WD 01745—GPB—80 b

Date	Challan No.	Name of Payer	1 Sale proceeds of unclaimed and escheated property			2 Recoveries on account of pauper suits			3 Fees, fines and forfeitures			Miscellaneous			of	
1	2	3	4			5			6			7			8	
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O No. 972-3—Muz. 1-24-5, dated 7th January 1925.

— —

Pass Book System

Passes orders regarding the introduction of the —— in respect of Muzrai Institutions in the State and prescribes rules for writing up the Pass Book.

READ—

' Note accompanying the Muzrai Commissioner's letter No. C. 864 of 1923-24, dated the 14th July 1924, regarding the introduction of the Pass Book System in connection with each Muzrai Institution

(*Printed as Annexure.)

ORDER NO. 972-3—MUZ. 1-24-5, DATED 7TH JANUARY 1925.

In accordance with orders contained in para 19 of Government Order No. 2892-901—M. F. 5-96, dated the 19th March 1904, the Comptroller to Government issued circular instructions (*vide* Muz. Cir. No. 2061-51 of 28th October—2nd November 1904) prescribing the registers and accounts to be maintained in each institution. Of these, the most important are Form No. 6, the Cash Book, and No. 7 Abstract of receipts and charges. In the Cash Book Form No. 6, the daily opening balance, receipts, payments and cash balance of each institution have to be recorded, and Form No. 7 is intended to show the transactions on account of each institution in a month as per Cash Book. Article 454 of the Mysore Account Code, Vol. I requires the Deputy Commissioners to arrange for correct accounts of Muzrai Institutions being maintained in the forms prescribed by the Comptroller in the circular instructions referred to above so as to admit of detailed audit. But the above instructions have never been carried out.

2. The necessity for correct maintenance of accounts was reiterated in Government Orders No. 2514-25—M. F. 371-13-2, dated the 2nd April 1917 and No. 3067-80—Muz. 421-17-9, dated the 3rd April 1919 and in furtherance of the instructions laid down therein, the Comptroller recommended so long ago as March 1919, the introduction of the Pass Book System for the better up-keep of Muzrai Accounts and their more effective audit. The Muzrai Commissioner has now submitted three statements showing the form of (1) the Pass Book to be maintained by Muzrai Officers, (2) the monthly abstract thereof, and (3) the Talukwar abstract, and has also suggested rules for the maintenance thereof.

3. Government are pleased to accord sanction to the introduction of the Pass Book System with effect from 1st July 1925 in the forms appended hereto (*vide* Appendices 1, 2 and 3). They are also pleased to approve of the rules for the maintenance of the Pass Book as appended to this order.

* *Vide* corrigendum No 1096 7—Muz 1-24 6 dated 21st January 1925

4. It should be clearly understood that the maintenance of the Pass Book is not in supersession of the registers already prescribed by the Comptroller, but is in addition thereto.

5. It will be the duty of the Inspecting Officers to examine the Pass Books during their inspections, and see that the entries therein are posted up-to-date.

K. V. ANANTARAMAN,
Secretary to Government, Rev. Dept.

To—The Muzrai Commissioner in Mysore.
The Comptroller to the Government of Mysore.
PRESS TABLE.

Exd.—K. K.

No. 972-3—Muz. 1-24-5, dated 7th January 1925.

RULES FOR THE MAINTENANCE OF PASS BOOKS IN RESPECT OF MUZRAI INSTITUTIONS.

(i) The Pass Book will be in the appended Form (No. I).

(ii) One Pass Book will be in use at a time in every Muzrai Office and it will be presented to the Treasury with every transaction of remittance into or drawal from the Treasury Branch of the Office. Corresponding entries will simultaneously be made in the books (Muzrai Fund Register) of the Treasury also.

(iii) A few pages will be allotted for each institution and its name clearly entered on the top of the page.

(iv) At the beginning of the book, there shall be written a list of all the institutions with the number of pages allotted for the record of their transactions. A separate book will be kept for abstracting the monthly transactions (Form II).

(v) All the columns except the last (Column 8) in the Pass Book (Form No. I) will be filled in by the Muzrai Officer and the Treasury Officer will attest the amounts credited or withdrawn in column 8.

(vi) The entries in the abstract will be made by the Muzrai Section of the Office and the monthly total of credits, debits and balance will be *agreed* with Treasury Books under the initials of the Treasury Officer at the end of each month.

(vii) A copy of the abstract as certified to by the Treasury Officer in accordance with the previous rule will be sent as an enclosure to the monthly return of accounts submitted by the Amildar to the Muzrai Commissioner and the Deputy Commissioner.

(viii) Pass Books to record transactions pertaining to the institutions under the direct charge of the Deputy Commissioner or Muzrai Commissioner *e. g.*, Sri Sivaganga Matha, Tirupati Charities, Benarese Chattram, etc., will be similarly maintained in their offices.

(ix) Payments or credits affecting any institution should appear in the accounts of the Treasury at which the institution account is opened.

(x) Receipts or expenditure on behalf of an institution in a different taluk or in the office of the Deputy Commissioner or Muzrai Commissioner, etc. should be forthwith intimated to the Treasury Officer of the taluk in which the Pass Book of the institution is maintained The receipts will be advised and adjusted by means of Remittance Transfer Receipt in the Taluk Treasury Accounts concerned, and no payments should be made except at the particular taluk or on Remittance Transfer Receipts issued therefrom.

(xi) In regard to belated claims, the Comptroller to Government will authorise the Treasury concerned to make the payment.

(xii) A talukwar abstract (Form No. III) which will constitute the final basis for all sanctions and allotment of funds for repairs, etc., will be prepared in the Muzrai Commissioner's Office at the end of each month and sent to the Comptroller for verification and return for record in the former office.

(xiii) After such verification and return, extracts from the consolidated abstract will be sent to the Deputy Commissioners of Districts for note and information.

(xiv) The Pass Book will be in the *personal custody* of the Muzrai Officer in administrative charge of the institutions.

No. 972-3—Muz. 1-24-5, dated 7th January 1925.

NOTE.

Subject.—Introduction of the Pass Book System in respect of the Muzrai Institutions in the State.

While ordering a reclassification of Muzrai Institutions and regulation of their management, control and supervision, Government in para 4 of their proceedings No. 2514-25—Muz. F. 371-13-2, dated the 2nd April 1917 directed among other matters that detailed instruction should be laid down for the maintenance and audit of accounts of all classes of institutions.

2. In furtherance of the above direction the Comptroller to Government stated in his letter of the 5th March 1919 addressed to the late Muzrai Superintendent that in the case of major institutions the scales for establishment, Nityakatle and Hetchukatle charges having been separately fixed by Government, the audit of expenditure would be conducted in accordance therewith as hithertofore, and that as Deputy Commissioners were competent to sanction scales of expenditure and also appropriations from one head to another in the case of minor institutions, and audit with reference to each authorised sub-head was unnecessary and that the maintenance of one collective account for all minor institutions under the charge of the Deputy Commissioners and another for village institutions was sufficient. To ensure that the balance in the aggregate for each account was not overdrawn and to secure automatic agreement between the Treasury and Departmental figures, the Comptroller to Government suggested the immediate introduction of the Pass Book System. A procedure of this kind was thought all the more necessary as according to the schedule of powers defined in Government Order No 1302-63—Muz. 63-22-9, dated 23—25th September 1922, the Deputy Commissioners were empowered to sanction items of expenditure from sources of revenue which were subject to great fluctuations due to seasonal conditions, yield, prices, etc., and as, without such a check, drawings might easily exceed balances and the over-draft would not be discovered until accounts were made out months after in the Comptroller's Office.

3 The new system of accounting advocated by the Comptroller was agreed to by the Financial Secretary to Government who in his note of the 10th June 1921 made the following observations —

> "Once the balances are verified, it is best to open a pass book for each institution or group of minor institutions for which a single treasury drawing account is kept and insist upon the presentation of the book to the Treasury at the time any transaction relating to the account is conducted. The entries in the book should be made by the Treasury simultaneously with the receipt or payment of every item and the institution concerned should be required to compare its own account with the book and never permit any difference to exist. Unless this system is introduced and worked vigorously, the condition of the accounts of these institutions will again drift into confusion."

4. Further work was temporarily suspended with the hope of an early termination of the special duty in connection with which the services of Mr. V. Mrityunjaya Iyer, Retired Under Secretary to Government, were re-engaged and of the availability of the opening balances of all major and minor institutions for the year 1920-21. As however, the special work is still continuing and even if finished, the figures would be four years behind time, it seems inexpedient to further defer the introduction of this beneficial system of accounting and thus widen still further, the differences as recorded in the Treasury and Departmental accounts. Moreover, if the current transactions from 1st July 1924 are not allowed to differ as recorded in the Treasury and Departmental accounts, future divergences will be stopped and once the opening balance is determined and added on to the Pass Book, the system will work automatically. It is therefore proposed to introduce the Pass Book System as from 1st July 1924.

* * *

No. 972-3—Muz. 1-24-5, dated 7th January 1925.

APPENDIX I.

Form of Pass Book

Dr Cr.

Pass Book of Amildar ..... Taluk ..... District for 192

Name of institution ....

Date	Authority	Particulars	Initials of Muzrai Officer	Amount credited	Amount with-drawn	Closing balance	Amount credited or withdrawn (to be written in words and attested by the Treasury Officer with date)
1	2	3	4	5	6	7	8

Closing balance

APPENDIX II.

Monthly Abstract of Transactions with Credits, Debits and Balance.

of .... Institution

Name of institution	Opening balance on 1st day of the month	Total credits during the month	Total debits during the month	Closing balance on last day of the month	Remarks
Total credits and debits for the Taluk verified and found correct ...					

Treasury Officer Amildar.

APPENDIX III.

Statement of Talukwai abstract for the month of .... 192 .

Taluk	Opening balance on 1st day of the month	Credits during the month	Debits during the month	Closing balance on last day of the month	Remarks

W D 1398—GPB—595—24 1-25